

EAST FELICIANA PARISH  
EMERGENCY COMMUNICATIONS COMMISSION  
CLINTON, LOUISIANA



BASIC FINANCIAL STATEMENTS  
WITH SUPPLEMENTAL INFORMATION

DECEMBER 31, 2014

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION**  
**CLINTON, LOUISIANA**  
**BASIC FINANCIAL STATEMENTS**  
**WITH SUPPLEMENTAL INFORMATION**  
**DECEMBER 31, 2014**

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**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION  
CLINTON, LOUISIANA  
BASIC FINANCIAL STATEMENTS  
WITH SUPPLEMENTAL INFORMATION  
DECEMBER 31, 2013**

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## BASIC FINANCIAL STATEMENTS

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**INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

Board of Commissioners of the  
East Feliciana Parish Emergency Communications Commission  
P. O. Box 293  
Clinton, Louisiana 70722

I have reviewed the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the East Feliciana Parish Emergency Communications Commission, as of and for the year ended December 31, 2014, which collectively comprise the Commission's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the review in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards* issued by the Comptroller General of the United States of America. Those standards require me to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. I believe that the results of my procedures provide a reasonable basis for my report.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated June 17, 2015, on the results of our agreed-upon procedures.

The management's discussion and analysis and budgetary comparison information as indicated in the table of contents are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. Such information has not been

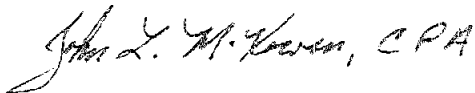
**Member**

*American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants*

subjected to the inquiry and analytical procedures applied in the review of the basic financial statements but were compiled from information that is the representation of management, without audit or review. Accordingly, I do not express an opinion or any other form of assurance on the required supplementary information.

The accompanying supplemental information listed in the table of contents under supplementary information and schedules is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but were compiled from information that is the representation of management, without audit or review. Accordingly, I do not express an opinion or any other form of assurance on the supplementary information.

This report is intended solely for the information and use of management, others within the agency, the Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in black ink that reads "John L. McKowen, CPA". The signature is written in a cursive, flowing style.

John L. McKowen, CPA  
Baton Rouge, Louisiana  
June 17, 2015

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**REQUIRED SUPPLEMENTAL INFORMATION**  
**(PART 1 OF 2)**

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**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION  
CLINTON, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2014**

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Management's discussion and analysis (MD&A) is a required element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in Statement No. 34. Its purpose is to provide an overview of the financial activities of the Commission based on currently known facts, decisions and/or conditions.

**OVERVIEW OF THE FINANCIAL STATEMENT PRESENTATION**

These financial statements are comprised of three components – (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. There is also other supplementary information contained in this report provided for additional information.

**Government-wide Financial Statements.** The government-wide financial statements present financial information for all activities of the Commission from an economic resource measurement focus using the accrual basis of accounting. These provide both short-term and long-term information about the Commission's overall financial status. They include a statement of net position and statement of activities.

*Statement of Net Position.* This statement presents information on all of the Commission's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Commission is improving or not.

*Statement of Activities.* This statement presents information showing how the Commission's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This statement is designed to show the Commission's financial reliance on general revenues.

The government-wide financial statements can be found on pages 9-10 of this report.

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Commission uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Commission has one category of funds: governmental funds.

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements except that the focus with fund statements is to provide a distinct view of the Commission's governmental funds only. These statements report short-term fiscal accountability emphasizing the use of spendable resources during the year and balances of spendable resources available at the end of the year.

Because the view of governmental funds is short-term and the view of the government-wide financial statements is long-term, it is useful to compare these two perspectives. Both the governmental fund



**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION  
CLINTON, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2014**

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balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provides reconciliation to the government-wide statements to assist in understanding the differences between the two viewpoints.

Governmental funds of the Commission include a general fund that is used to account for all accounts not required to be accounted for separately.

The fund financial statements can be found on pages 12-15 of this report.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The index of the notes is found on page 17 with the actual notes beginning immediately afterwards.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Commission's budgetary comparisons on pages 27. These schedules indicate the Commission's compliance with its adopted and final revised budgets.

## **FINANCIAL ANALYSIS OF THE COMMISSION**

Net assets are an indicator of the Commission's financial position from year to year. A summary of net assets follows.

### **SUMMARY OF NET POSITION Governmental Activities**

	<u>2014</u>	<u>2013</u>
<b>Assets</b>		
Current and other assets	\$ 362,292.23	\$ 477,106.79
Capital assets, net	<u>512,917.09</u>	<u>506,961.80</u>
Total Assets	875,209.32	984,068.59
 <b>Liabilities</b>		
Current liabilities	<u>61,636.73</u>	<u>279,349.42</u>
 <b>Net Position</b>		
Net investment in capital assets	486,618.14	251,982.96
Restricted	128,171.60	300,000.00
Unrestricted	<u>198,782.85</u>	<u>152,736.21</u>
Net Position	<u>813,572.59</u>	<u>704,719.17</u>

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION  
CLINTON, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2014**

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A summary of changes in net position for the current year is included below.

**SUMMARY OF CHANGES IN NET POSITION  
Governmental Activities**

	<u>2014</u>	<u>2013</u>
<b>Revenues</b>		
Charges for services	\$ 227,018.73	\$ 217,710.36
Grants and contributions	121,364.58	352,897.00
General revenues:		
Taxes	124,716.10	111,271.67
Sales and other fees	164,920.80	100,914.26
Other revenues	.00	.00
Interest earned	<u>1,415.23</u>	<u>2,231.09</u>
Total Revenues	639,435.44	785,024.38
<b>Expenses</b>		
Public safety	518,591.06	461,899.36
Interest paid	<u>11,990.96</u>	<u>16,595.39</u>
Total Expenses	530,582.02	478,494.75
Change in net position	108,853.42	306,529.63
Net position, beginning	<u>704,719.17</u>	<u>398,189.54</u>
Net position, ending	<u>813,572.59</u>	<u>704,719.17</u>

**BUDGETARY HIGHLIGHTS**

The Commission received \$354 less in revenues than it anticipated for the year ended December 31, 2014. Expenditures were less than budgeted amounts by \$37,341. The 6% favorable variance in expenditures was due to the postponement of certain capital expenditures to the subsequent period.

A detailed comparison can be found on page 27.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets:** The Commission's investment in capital assets, net of accumulated depreciation and related debt at December 31, 2014 and 2013, was \$486,618 and \$251,983, respectively. Current year additions to capital assets included equipment needed to enhance the emergency call center.

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION  
CLINTON, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2014**

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Capital assets at year-end are summarized as follows:

<b>CAPITAL ASSETS</b>	
<b>Net of Accumulated Depreciation</b>	
<b>Governmental Activities</b>	
<b>Depreciable Assets</b>	
Building/components	\$ 249,553.75
Equipment	242,461.58
Vehicles	<u>20,901.76</u>
Total	<u>512,917.09</u>

*Long-Term Debt:* The Commission currently has no long-term debt. The Commission exercised its option to purchase the communications center it currently occupies in January, 2014. At December 31, 2014, the Commission still owed \$26,299 on a note related to the purchase which was paid off in January, 2015.

## **REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the Commission's finances, comply with finance-related laws and regulations and demonstrate the Commission's commitment to public accountability. Any questions or requests for additional information can be obtained by contacting the East Feliciana Parish Emergency Communications Commission, P. O. Box 1638, Clinton, Louisiana 70722 or 225-683-1014.

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## GOVERNMENT-WIDE FINANCIAL STATEMENTS

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**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION**  
**CLINTON, LOUISIANA**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2014**

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	Governmental Activities
<u>ASSETS</u>	
Cash and cash equivalents	\$ 162,420.51
Accounts receivable	-
Prepaid expenses	6,887.03
Inventory - signs	7,554.72
Investments	185,429.97
Capital assets, net	512,917.09
Total Assets	<u>875,209.32</u>
<u>DEFERRED OUTFLOW OF RESOURCES</u>	-
<u>LIABILITIES</u>	
Accounts payable	6,443.25
Payroll related withholdings/expenses	22,648.74
Leases payable	6,245.79
Notes payable	26,298.95
Total Liabilities	<u>61,636.73</u>
<u>DEFERRED INFLOW OF RESOURCES</u>	<u>-</u>
<u>NET POSITION</u>	
Net investment in capital assets	486,618.14
Restricted	128,171.60
Unrestricted	198,782.85
Total Net Position	<u><u>813,572.59</u></u>

See Accompanying Notes and Independent Accountants' Review Report

EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION  
CLINTON, LOUISIANA  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2013

<u>Functional/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net Revenues (Expenses)</u>
		<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
<b>Governmental Activities</b>					
Public safety	\$ 518,591.06	\$ 227,018.73	\$ 21,364.58	\$ 100,000.00	\$ (170,207.75)
Interest paid	11,990.96	-	-	-	(11,990.96)
Total Governmental Activities	530,582.02	227,018.73	21,364.58	100,000.00	(182,198.71)
<b>General Revenues</b>					
					124,716.10
					3,567.16
					161,353.64
					1,415.23
					<u>291,052.13</u>
					108,853.42
					<u>704,719.17</u>
					<u>813,572.59</u>

See Accompanying Notes and Independent Accountants' Review Report

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## FUND FINANCIAL STATEMENTS

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**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION**  
**CLINTON, LOUISIANA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2013**

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ASSETS

Cash and cash equivalents	\$ 162,420.51
Accounts receivable	-
Prepaid expenses	6,887.03
Inventory - signs	7,554.72
Investments	<u>185,429.97</u>
Total Assets	<u><u>362,292.23</u></u>

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	32,742.20
Payroll related withholdings/expenses	22,648.74
Leases payable	<u>6,245.79</u>
Total Liabilities	61,636.73
Fund Balances:	
Committed for emergencies	168,959.32
Restricted for capital outlay	128,171.60
Unassigned	<u>3,524.58</u>
Total Fund Balances	<u><u>300,655.50</u></u>
Total Liabilities and Fund Balances	<u><u>362,292.23</u></u>

See Accompanying Notes and Independent Accountants' Review Report



**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION  
CLINTON, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION  
DECEMBER 31, 2013**

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Total Fund Balances - Total Governmental Funds	\$ 300,655.50
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Amounts reported for governmental activities in the  
Statement of Net Position are different because:

Capital assets used in governmental activities are not current  
financial resources and, therefore, are not reported in the  
Governmental Funds Balance Sheet. This is the capital  
assets, net of accumulated depreciation, reported on the  
Statement of Net Position.

<u>512,917.09</u>
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Total Net Position - Governmental Activities
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<u><u>813,572.59</u></u>
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**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION**  
**CLINTON, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2013**

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REVENUES

Taxes - ad valorem	\$ 124,716.10
Charges for services:	
E911 fees	227,018.73
Sales	3,567.16
Rental/building fees	161,353.64
Grants and other contributions	121,364.58
Interest earned	<u>1,415.23</u>
 Total Revenues	 639,435.44

EXPENDITURES

Public Safety:	
Employee and related expenses	369,915.13
Contracted services	4,535.39
Communications Center	34,310.56
Training/development	791.98
Auto expense	3,536.03
Insurance	13,479.11
Office and supplies	6,694.30
Repairs/maintenance	-
Utilities	12,205.45
Interest expense	11,990.96
Capital outlay	<u>79,078.40</u>
 Total Expenditures	 <u>536,537.31</u>

Net Change in Fund Balances	102,898.13
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Fund Balances, beginning	<u>197,757.37</u>
Fund Balances, ending	<u><u>300,655.50</u></u>

See Accompanying Notes and Independent Accountants' Review Report

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION  
CLINTON, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF  
REVENUES, EXPENDITURES AND CHANGES IN FUNDS BALANCES  
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2013**

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Net Change in Fund Balances - Total Governmental Funds	\$ 102,898.13
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Amounts reported for governmental activities in the  
Statement of Activities are different because:

Governmental funds report capital outlays as expenditures.  
However, in the Statement of Activities, the cost of those  
assets is allocated over their estimated useful lives as  
depreciation expense. This is the amount by which  
capital outlay differed from depreciation charged in the  
current period.

5,955.29
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Change in Net Position - Governmental Activities
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<u>108,853.42</u>
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## NOTES TO FINANCIAL STATEMENTS

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**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION  
CLINTON, LOUISIANA  
INDEX TO NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2014**

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**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION  
CLINTON, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2014**

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INTRODUCTION

The East Feliciana Parish Emergency Communications Commission (hereinafter referred to as the Commission), located in Clinton, Louisiana, was created by the East Feliciana Parish Police Jury as allowed under Louisiana R.S. 33:9101. It is governed by a board of seven commissioners that is appointed by the East Feliciana Parish Police Jury. The commissioners serve four-year terms and are not paid for their services.

The Commission was created to provide the citizens of East Feliciana Parish with enhanced aid in the event of an emergency through use of a single, primary three-digit emergency number.

Revenue sources of the Commission include ad valorem taxes and E911 (Enhanced Universal Emergency Number Service) fees.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Basis of Presentation:** The accounting and reporting practice of the Commission conforms to governmental accounting principles generally accepted in the United States of America. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:513 and to the guides set forth in the *Louisiana Governmental Audit Guide*, and to the industry audit guide *Audits of State and Local Governmental Units*.

**Financial Reporting Entity:** Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the East Feliciana Parish Police Jury is the financial reporting entity for East Feliciana Parish. The Commission is considered a component unit of the East Feliciana Parish Police Jury because it appoints a voting majority of the Commission's governing body. The accompanying financial statements present information only on the funds maintained by the Commission and do not present information on the Police Jury, the general government services provided by that governmental unit or the other governmental units that comprise its financial reporting entity.

**Government-wide Accounting:** In accordance with Governmental Accounting Standards Boards Statement No. 34, the Commission presents a statement of net position and statement of activities for the Commission as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Government-wide statements distinguish between governmental and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION**  
**CLINTON, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.

Policies specific to the government-wide statements are as follows:

*Eliminating Internal Activity*

Inter-fund receivables and payables are eliminated in the statement of net position except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses, from one function to another or within the same function, is eliminated in the statement of activities. Allocated expenses are reported by the function to which they were allocated.

*Capitalizing Assets*

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Infrastructure assets such as roads and bridges are also capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the statement of net position.

*Program Revenues*

The statement of activities presents three categories of program revenues -- (1) charges for services; (2) operating grants and contributions; and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the Commission. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are reserved for a specific use.

*Indirect Expenses*

Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the Commission has chosen not to do so.

*Operating/Non-Operating Revenues*

Proprietary funds separately report operating and non-operating revenues.

*Restricted Net Position*

Restricted net position is that for which a constraint has been imposed either externally or by law. The Commission recognizes the use of restricted resources for expenditures that comply with the specific restrictions. Restricted resources are exhausted before unrestricted resources are used.

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION**  
**CLINTON, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**

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**Fund Accounting:** The Commission uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate entity with a self-balancing set of accounts. Funds of the Commission are classified under one category: governmental. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds: Governmental funds account for all or most of the Commission's general activities, including the collection and disbursement of specific or legally reserved monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds of the Commission include:

1. General Fund – the primary operating fund that accounts for all activities not required to be reported in another fund.

**Basis of Accounting/Measurement Focus:** In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification). This codification, and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

The type of financial statement presentation determines the accounting and financial reporting treatment applied to a fund.

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of governmental and business-type activities are included in the statement of net position. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the statement of activities. In these statements, capital assets are reported and depreciated in each fund, and long-term debt is reported.

The fund statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated. Principle and interest paid on long-term debt is reported as current expenses.



**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION  
CLINTON, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2014**

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**Budgets:** The Commission adopts an annual budget for its general fund, prepared in accordance with the basis of accounting utilized by that fund. It is published and made available for public inspection prior to the start of the year. Appropriations lapse at year-end. There were amendments made to the budget during the year ended December 31, 2014.

**Cash and Cash Equivalents:** Cash includes amounts in demand deposits, interest-bearing demand deposits and money market savings. Cash equivalents include amounts in investments with original maturities of 90 days or less. Under state law, the Commission may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law or any other state of the United States or under the laws of the United States.

**Investments:** Investments are limited by Louisiana Revised Statute 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair value, based on quoted market prices, with the corresponding increase or decrease reported in investment earnings.

**Inventory:** Inventory of the Commission includes signs utilized for mapping and location purposes, which has been recorded at cost.

**Receivables:** Trade receivables are recorded at management's estimate of the amount that is expected to be collected. This is based in part on historical information. Revenues become susceptible to accrual when they become both measurable and available.

**Use of Estimates:** The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Capital Assets:** The Commission's assets are recorded at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Commission maintains a threshold level of \$1,000 or more for capitalizing assets. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows: buildings 15 – 40 years; equipment 7 – 10 years; office furniture/equipment – 5-7 years; vehicles 7 – 10 years.

**Compensated Absences:** There was no liability for compensated absences at year-end.

**Long-Term Obligations:** In the government-wide financial statements, debt principal payments of government activities are reported as decreases in the balance of the liability on the statement of net assets. In the fund financial statements, however, debt principal payments of governmental funds are recognized as expenditures when paid. The Commission has no long-term debt at year-end.

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION**  
**CLINTON, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**

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**Net Position/Fund Balances:** In the statement of net position, the difference between a government's assets, deferred outflows, liabilities and deferred inflows is recorded as net position. The three components of net position are as follows:

*Net Investment in Capital Assets*

This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction or improvement of capital assets.

*Restricted*

The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.

*Unrestricted*

The unrestricted component of net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

In the balance sheet of governmental funds, fund balances are segregated as follows:

*Non-spendable*

This includes amounts in permanent funds and inventories that are permanently precluded from conversion to cash.

*Restricted*

Fund balances that are restricted include those resources constrained to a specific purpose by enabling legislation, external parties or constitutional provisions.

*Committed*

Fund balances may be committed for a specific purpose by the highest level of decision-making authority through a formal action such as the adoption of an ordinance. The removal of or change in this commitment can only be accomplished by the same level of authority through the same type of action taken to commit the fund balances initially.

*Assigned*

Resources earmarked for a specific purpose by a government's management are reported as assigned fund balances.

*Unassigned*

This category represents that portion of equity that is available for any purpose.

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION**  
**CLINTON, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**

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NOTE 2 – CASH AND CASH EQUIVALENTS

Deposits are stated at cost, which approximates market. Under state law, they must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Even though pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, La. Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand. With the adoption of GASB Statement No. 40, only deposits are considered exposed to custodial credit risk are required to be disclosed. The Commission has no deposits exposed to custodial credit risk.

The cash and cash equivalents on hand (book balances) of governmental activities are as follows:

Interest-bearing demand deposits	\$ <u>162,420.51</u>
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NOTE 3 – INVESTMENTS

Investments can be exposed to custodial credit risk if the securities underlying the investment are uninsured and unregistered, not registered in the name of the entity or are held either by the counter-party or the counter-party's trust department or agent but not in the entity's name. All investments of the Commission are certificates of deposit with maturities extending beyond 90 days. They are not subject to custodial credit risk. At December 31, 2014, the Commission had four certificates whose reported amount equaled its fair value as follows:

	<u>Maturity</u>	<u>Interest Rate</u>	<u>Amount</u>
Landmark Bank	3/02/15	0.65%	\$ 56,711.78
Felician Bank	3/03/15	0.70%	56,346.05
Felician Bank	2/10/15	0.70%	<u>72,372.14</u>
Total			<u>185,429.97</u>

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION**  
**CLINTON, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2014, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Capital Assets, being depreciated				
Building	\$ 264,278.00	\$ .00	\$ .00	\$ 264,278.00
Less: accumulated depreciation	<u>7,362.12</u>	<u>7,362.12</u>	<u>.00</u>	<u>14,724.25</u>
Net Building	256,915.88	(7,362.12)	.00	249,553.75
Equipment	311,049.03	79,078.40	.00	390,127.43
Less: accumulated depreciation	<u>83,995.04</u>	<u>63,670.82</u>	<u>.00</u>	<u>147,665.85</u>
Net Equipment	227,053.99	15,407.58	.00	242,461.58
Vehicles	29,262.44	.00	.00	29,262.44
Less: accumulated depreciation	<u>6,270.51</u>	<u>2,090.17</u>	<u>.00</u>	<u>8,360.68</u>
Net Vehicles	<u>22,991.93</u>	<u>(2,090.17)</u>	<u>.00</u>	<u>20,901.76</u>
Capital Assets, being depreciated, net	\$ <u>506,961.80</u>	<u>5,955.29</u>	<u>.00</u>	<u>\$ 512,917.09</u>

All depreciation expense was charged to governmental activities.

**NOTE 5 – ACCOUNTS AND OTHER PAYABLES**

The payables are as follows at December 31, 2014:

Class of Payable

Accounts - trade	\$ 6,443.25
Payroll related withholdings/expenses	22,648.74
Leases	6,245.79
Notes payable	<u>26,298.95</u>
Total	<u>61,636.73</u>

**NOTE 6 – LEVIED TAXES**

The Commission levies taxes at a rate of 1 mill on all property subject to taxation within the Commission's boundaries. The purpose of this tax is to acquire, construct, improve, maintain and/or operate an enhanced 911 telephone system. This ten-year tax expires on December 31, 2015. Taxes realized during 2014, totaled \$124,716.10. Taxes are invoiced by the East Feliciana Parish Sheriff in November and are considered delinquent after December 31<sup>st</sup>.

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION  
CLINTON, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2014**

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NOTE 7 – E911 SERVICES

As provided by Louisiana R.S. 33:9106, the Commission levies an emergency telephone service charge in an amount not to exceed 5% of the tariff rate as approved by the Public Service Commission. This E911 (Enhanced Universal Emergency Number Service) is charged and collected by the telephone service provider and then remitted to the Commission on a monthly basis. These fees provided \$227,018.73 in revenues for the Commission during the year ended December 31, 2014. The expense of operating the system was \$518,591.06, excluding capital outlay and interest. The wireless E911 system was activated on August 3, 2001, and had previously been reported by the East Feliciana Parish Police Jury.

NOTE 8 – LEASES

*Operating Leases.* The Commission has no operating leases.

*Capital Leases.* At the beginning of the current year, the Commission was making monthly payments of \$2,013.98 on a lease/purchase agreement for the communications center it began occupying in the latter part of December, 2012. With the help of a grant from Pennington Foundation in the amount of \$200,000, the purchase option was exercised in the first part of 2014.

NOTE 9 – NOTES PAYABLE

In January, 2014 the Commission purchased the communications center it occupies as reported in Note 8 above. At December 31, 2014, the Commission still owed \$26,298.95 on a note related to the purchase which was paid off in January, 2015.

NOTE 10 – RELATED PARTY TRANSACTIONS

There are no related party transactions that require disclosure in the accompanying basic financial statements.

NOTE 11 – LITIGATION AND CLAIMS

There is no litigation that would require disclosure in the accompanying basic financial statements.

NOTE 12 – SUBSEQUENT EVENTS

There were no subsequent events that would have a material impact on the accompanying financial statements that occurred between the close of the year and issuance of the financial statements on June 17, 2014.

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**REQUIRED SUPPLEMENTAL INFORMATION**  
**(PART 2 OF 2)**

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**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION**  
**CLINTON, LOUISIANA**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>(Budgetary</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u>
	<u>Original</u>	<u>Final</u>	<u>Basis)</u>	<u>(Negative)</u>
<b><u>REVENUES</u></b>				
Taxes - ad valorem	\$ 115,722	\$ 124,574	\$ 124,716.10	\$ 142.08
Charges for services:				
E911 fees	218,560	226,893	227,018.73	125.87
Sales	3,640	3,272	3,275.92	4.34
Sheriff's office funding	112,596	114,224	113,353.64	(870.77)
Grants and other contributions	199,562	168,400	169,364.58	964.58
Other revenues	500	500	291.24	(208.76)
Interest earned	3,000	1,926	1,415.23	(511.16)
Total Revenues	653,580	639,789	639,435.44	(353.82)
<b><u>EXPENDITURES</u></b>				
Public safety:				
Employee and related expenses	354,095	368,282	369,915.13	(1,633.08)
Contracted services	14,377	4,530	4,535.39	(5.30)
Communications Center	35,824	37,142	34,310.56	2,831.47
Training/development	900	1,094	791.98	302.02
Auto expense	4,750	4,048	3,536.03	512.44
Insurance	10,745	13,479	13,479.11	-
Office and supplies	28,450	12,186	6,047.18	6,139.07
Repairs/maintenance	3,250	960	647.12	312.88
Utilities	10,728	12,905	12,205.45	699.55
Interest expense		12,001	11,990.96	10.00
Capital outlay	163,000	107,250	79,078.40	28,171.60
Total Expenditures	626,119	573,878	536,537.31	37,340.65
Net Change in Fund Balances	27,461	65,911	102,898.13	36,986.83
Fund Balances, beginning	197,757	197,757	197,757.37	0.37
Fund Balances, ending	225,218	263,668	300,655.50	36,987.20

See Independent Accountants' Review Report

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## AGREED-UPON PROCEDURES

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**John L. McKowen**  
Certified Public Accountant

2178 Myrtle Avenue  
Baton Rouge, Louisiana 70806

Office (225) 615-7844  
Fax (225) 344-5439  
jlmckowen@cox.net

**AGREED-UPON PROCEDURES REPORT**  
**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS COMMISSION**

Independent Accountant's Report  
On Applying Agreed-Upon Procedures

**For the Year Ended December 31, 2014**

To the Board of Commissioners of the  
East Feliciana Parish Emergency Communications District  
Post Office Box  
Clinton, Louisiana 70772

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the East Feliciana Parish Emergency Communications District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the East Feliciana Parish Emergency Communications District's compliance with certain laws and regulations during the year ended December 31, 2014 included in the accompanying Louisiana Attestation Questionnaire. Management of the East Feliciana Parish Emergency Communications District is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

*Public Bid Law*

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with R.S. 38:2211-2296 (the public bid law) or R.S. 39:1551-39:1775 (the state procurement code), whichever is applicable.

Two expenditures were made during the year for materials and supplies exceeding \$30,000. Desktop consoles were purchased under state contract for \$39,248.75 and a computer aided dispatch module was added to the District's existing communications system at a cost of \$32,579.65. No exceptions noted.

1. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon

**Member**

*American Institute of Certified Public Accountants*  
*Society of Louisiana Certified Public Accountants*

procedure (2) as immediate family members.

*Code of Ethics for Public Officials and Public Employees*

2. Obtain from management a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon Procedure 3 were also included on the listing obtained from management in agreed-upon Procedure 2 as immediate family members.

None of the employees included on the list of employees provided by management agreed-upon Procedure 3 appeared on the list provided by management in agreed-upon Procedure 2.

*Budgeting*

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with copies of both the original and amended budgets.

6. Trace the budget adoption and amendments to the minute book.

I traced the adoption of the original budget to the minutes of a meeting held on January 31, 2014 which indicated that the budget had been adopted by the commissioners of the East Feliciana Parish Emergency Communications District. I also traced the adoption of the amended budget to the minutes of a meeting held on December 11, 2014 which indicated that the budget had been amended by the commissioners of the District.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more, or if actual expenditures exceed budgeted amounts by 5% or more.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual expenditures for the year were 6% favorable to budget due to the deferral of certain capital expenditures.

*Accounting and Reporting*

8. Randomly select six disbursements made during the period under examination and:

(a) Trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) Determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments were properly coded to the correct fund and general ledger account.

(c) Determine whether payments received approval from proper authorities.

Checks for each of the payments were signed by two commissioners.

#### *Meetings*

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law).

The East Feliciana Parish Emergency Communications District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Management has asserted that such documents were properly posted.

#### *Debt*

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

#### *Advances and Bonuses*

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees that may constitute bonuses, advance, or gifts.

A reading of the minutes of the district for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

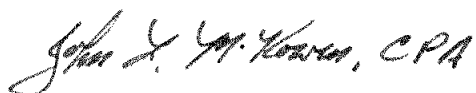
#### *Prior Comments and Recommendations*

The prior year report, dated June 24, 2014, found that the District was not in compliance with Louisiana Revised Statute 39:1410.60, which requires the consent and approval of the State Bond Commission prior to entering into a lease-purchase agreement extending beyond 90 days. During the current period, the District exercised its option to purchase the building subject to the lease-purchase agreement using the proceeds of a private grant. The finding is no longer applicable.

I was not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the East Feliciana Parish Emergency Communications District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the

procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in black ink that reads "John L. McKowen, CPA". The signature is written in a cursive, flowing style.

John L. McKowen, CPA

Baton Rouge, Louisiana

June 17, 2015

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## **SUPPLEMENTAL INFORMATION AND SCHEDULES**

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**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)**

\_\_\_\_\_ (Date Transmitted)

John L. McKowen, CPA  
2178 Myrtle Avenue  
Baton Rouge, Louisiana 70806

In connection with your review of our financial statements as of December 31, 2014 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 17, 2015.

**Public Bid Law**

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes ☒ No ☐

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes ☒ No ☐

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes ☒ No ☐

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes ☒ No ☐

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes ☒ No ☐

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes ☒ No ☐

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes ☒ No ☐

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes ☒ No ☐

#### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

_____	Secretary	_____	Date
<u>Wendy Hooge</u>	Treasurer	<u>6/26/15</u>	Date
<u>Mr. L. Ford</u>	President	<u>6/26/15</u>	Date

**EAST FELICIANA PARISH EMERGENCY COMMUNICATIONS  
DISTRICT  
CLINTON, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS  
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER**

**AGENCY HEAD NAME: Benjamin R. Chasteen, Director**

<b>PURPOSE</b>	<b>AMOUNT</b>
Salary	\$ 40,000
Benefits - Insurance	13,844
Benefits - Retirement	6,492
Reimbursements	199
Total	<u>\$ 60,535</u>